

***Abstract***

A trailer having a front and a rear. The trailer includes a frame constructed to receive a bed and a hitch attached to the frame at the front of the trailer. A tube is pivotally connected to the frame between the front and the rear of the trailer. First and second support  
5 arms are connected to the tube. Each wheel support arm has an axle and a wheel located at its distal end. The trailer further includes means for rotating the tube. In one embodiment, the trailer has an inclining feature and a shoe for ground engagement. The shoe is located vertically below a central axis of the tube and longitudinally between the wheels and the front of the trailer. In a second embodiment, the trailer has an inclining and elevating feature. In  
10 this second embodiment, the hitch is pivotally connected to the front of the trailer and there is provided means for rotating the tube and rotating the hitch relative to one another to elevate, incline, or decline the bed.

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